## NATIONAL BANKS.

Opinion of Attorney General Hord Concerning their Assessment and Taxation.

Construction of the Law Regarding the Right of Shareholders to Decuct their Indebtedness.

In response to questions submitted by State Auditor Rice, the Attorney General yesterday delivered the following opinion, which will be found of considerable importance to shareholders in National Banks and the officers whose duty it is to assess the

Hop. James H. Rice, Auditor of State: Sm-You request an answer to the questions

hereinafter stated: SHARES OF NATIONAL BANKS TAXABLE,

Question 1 .- "Are National Bank shares subject National Banks organized under act of Congress are instruments designed to be used to aid the Government in the administration of an importand branch of the public service.

Nat Com. Bank vs. Mobile, 62 Ala., 231; Farmers' Nat. Bank vs. Dearing, 91 U. S. R. 29; City Nat. Bank vs. Paducah, 2 Firp, 66; McCullough vs. Maryland, 4 Wheat, 316

National Banking Associations, being instru-mentalities of the teneral Government, are not subject to control or taxation by the States, except so far as Congress may expressly permit. National Commerce Bana vs Mobile, 62 Ala., 284: Sumter County vs. Gainsville, 62 Ala., 464; Van Allen vs. Assessors, 3 Wall., 573; Bradley vs. People, 4 Wall., 459; Leonberger vs Rouse, 9 Wall., 468; Tappan vs. Bank, 19 Walt., 49); Hepburn vs. school Directors, 23 Wan. 453; People vs. Weaver, 104 U. S. R., 539, 513; Mecullough vs S.ate. 4 Wheat., 316; Weston vs. Charleston, 2 Pet., 419;

except as it shall provide. [Flint vs. Boston, 99 M 458. 141 The State was permitted by the 41st section of the act of Congress of June 3, '864, to impose a tax on the shares of National Banks, subject to the restriction that it should not be at a greater rate then that imposed upon other moneyed capital in the pands of Individual citizens of the same State, and said section provided "that the tax so imrosed, under the laws of any State, upon the st ares of any of the associations authorized by this act shall not exceed the rate imposed upon the shares in any of the banks organized under the authority of the State where such association is located." [13 U.S. Stat. Ch., 166, Sec. 41.]

Osborn vs. Bank, 9 Wheat , 738 | Congress has the

right to inhibit the taxation of National Banks,

The act of 1864 was modified by that of February 1 , 1868, which is as follows: Nothing herein (the National Bank Act) shall prevent all the shares in any association from being included in the valuation of the personal property of the owner or holder of such shares, re sessessing taxes imposed by authority of the State, within which such association is located, but t e Legislature of each State may determine and direct the manner and place of taxing all the spares of National Bank Associations located within the State, subject only to two restrictions, that the taxation shall not be at a greater rate than is assessed upon other monien capital in the hands of individual citizens of such State, and that the shares of any National Banking Association, be taxed in the city or county where toe bank is located, and not elsewhere. Nothing herein shell be construed to exempt the real property of es ociations from either State, county or municipal taxes to the same extent, according to its value, as other real property is taxed." [U. S. R.

S., See 5,219.] The act of Congress of July 12, 1882, does not in any way change said section of the statute, but decieres that said bank 'snail continue to be subject to all the duties, liabilities and restrictions im posed by the Revised Statutes of the United states and other acts having reference to National Banking Associations; and it shall continue to be In all respects the identical association it was be fore the extension of its period of succession." [22

U. S. Statutes at Large, 162-3. National Bank shares are liable to assessment and taxation within the restrictions imposed by sa'd set of Congress, in the city or town where the nank is located. People vs. Wesver, 100 U. S. R. 539; Pelton vs. National Bank, 101 U. S. R. 143; Cummings vs. National Bank 101 U. S. R. 153; Supervisors vs. Stanley, 105 U. S. R. 305; Evansville National Bank vs. Britton, 105 U. S. R. 305 Boyer vs. Forer, 20 Cent. L. Jour. 309, opinion by Judge Harian in Sup. Court of U. S.; Loftia vs. itizens National Bank, 85 Ind. 311, 345; I Desty on Taxation, 379. 580 381, 382 384; Whitney vs. Ragsdale, 35 ind, 107 380, 381, 382, 384 |.

The following are sections of our statute pertaining to the taxation of shares of stock in the National Banks: (R. S. 1881, p. 6,344, 6,345, 6,346, The following are sections of our statute perteining to the taxation of shares of stock in Netional Banks. [R. S. 1881, Secs. 6,344, 6,316,6, 316, 6,317, 6,348, 6,319, 6,350).

TAXATION OF NON-RESIDENT SHAREHOLDERS. Question 2- Can the non-resident holders of

theres in Na ional Banks be taxed thereon in the State of Indiana?" Sec. 5,219 of the Revised Statutes of the United States, quoted in answer to the preceding question, declares "that the chares of any National Banking Association owned by non-residents of any State shall be taxed in the city or town where the bank

's located, and not elsswhere."
This act abolishes the rule as to shares in National Banks, that personal property of an intangi-ble character follows the person for the purposes of texation and gives it a situs of its own, to-wit that of the State in which the bank is located, and the State may tax these shares, whether the owners are residents or non-residents of the State. Providence Institution for Savings and Jewell vs. Bosion, 101 Mass., 575; Tappan vs. Merchants' Na-tional Bank, 19 Wall., 491; Austin vs. Alderman, 7 Wail. 695; Eurroughs on Taxation, 127, 128; 1 Desty on Taxation, 350, 381-2; Loidin vs. Citizens' National Bank, 85 Ind., 341, 348; Weitney vs. Rauscale, 33 Ind., 107; North Ward National Bank vs. Newstk, 40 N. J. Law. 562

Our statute provides that "The shares of any National Banking Association located in this State owned by non-residents of indiana, shall be taxed in the city or town where the bank is located and not elsewhere" [R. S. 1881, Sec. 6,307.] The bank officer may be compelled to furnish a list of the stockholders under the statute to facilitate the taxation of the snares therein. R. S. 1821, Sec. 6.345, 6,345; Dobbin vs. Commissioners

of Erie, 16 Pet. 425; Burroughs on Taxation, 128; 1 Desty on Taxation, 389; Whitney vs. Ragsdale, 83 Ind., 107 State vs. Newark, 40 N. J., L. 558; Waite vs. Downey, 94, U. S. R. 527. Taxes assessed on shares of bank stock become

a hen thereon, upon the first day of April of the current year, and such lien is not affected by any sale or transfer of such stock. | S. S. 1831, Sec.

"It shall be the duty of every such bank, or the manegina officer or officers thereof, after being notified in writing to do so by the County Treasuser to retain so much of any dividend or dist-dends belonging to such stockholders as shall be necessary to pay any tax levied upon their shares of stock respectively until it shall be made to appear to such bank or its officers that such taxes have been paid. Any officer of any such bank who shall pay over, or authorize the paying over, of any such dividend or dividends, or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax, or the benk may pay the tax due from any of its shareholders and retain the amount thereof from any subsequent dividend," | R S. 1881, Sec 6,349 Taxes imposed on the stock of a National Bank become a lieu upon the shares taxed, and such lien continues nil the taxes are paid, and it is the duty of the bank to pay for its stockholders the tax legally assessed against their respective snares. whether the stockholders reside in the State or not. [Nat. Com Bank vs. Mobile, 62 Ala. 295; Nat. Pank vs. Com., 9 wail, 355; Tappan vs. Mer. Nat. Bank, 19 Wall, 491; Waite vs. Dowly, 94 U. S. R., 5.7; Adams vs. Nashvine, 95 U.S. R., 19; Molvery vs. Robinson, 53 Ala., 456. 1 Desty on Taxation,

ASSESSMENT OF REAL ESTATE AND STOCK. Opestion 3-"Is the real estate of a National Bank texed as such, or is it included in the valuation of the stock and taxed as stock?"

The act of Congress provides "nothing herein shall be construed to exempt the real property of banking associations from either State, county or municipal taxes, to the same extent, according to its value, as other real property is taxed" [U. S. R. E. Sec. 5,219, ]

Under the act of Congress the State is left free to

exercise the power of caxation over National Banks, assessing the same upon the real property of the bank or upon the shares of its capital stock at the election of the State, in a cordance with the requirements of the State Constitution and lews, and only in conformity with the rules applicable to citizens and corporations.

[Loftin vs. the City National Bank, 85 Ind., 341;
People vs. Weaver, 100 U. S. R., 539, 513-4; People vs. Commissioner of Taxes, 80 New York, 573; 1
Desiyon Taxation, 379; R. S. 1881, Secs. 6,345, 6,347.] The statute provides that the bank officer "aball between the first day of April and the first day of June of each year, make out a statement under eath, in duplicate, showing the number of shares

name and residence of each stockholder with the number of shares owned by such stockholder in such bank, and he shall shx what he deems the fair cash value of each of said shares, and also the fair cash value of the entire capital stock of such bank or banking sesociation on the 1st day of April, and shall deliver one of said statements to the Assessor in the township wherein such bank or banking as-sociation is located, and the other to the County Auditor, and such capital stock shall thereupon be listed and assessed by the Assessor, and return thereof made in all respects, the same as similar properly belonging to other corporations and individuals. Whenever any such bank shall have acquired real estate or other tangible property the assessed value of such real estate or tangible property shall be deducted from the valuation of the capital stock of such bank. In making such statement of the fair cash value of such shares the creoits shall be given and the bona fide indebtendess of such bank deducted theretrom, as n the case of individuals. The Assessor shall determine and settle the fair cash value of each share of stock, after an examination of such state ment, and also an examination, under oath, o such officer, if he deem it necessary, and in deter-mining and fixing the fair cash value of each of said snarrs of stock he shall be governed by the warket or usual selling price of such stock at private sale at the place where the bank is located, and, if there be no market value, he shall deter mine the actual value, taking into consideration the surplus and incividual profits if any, jest as he would with respect to other moneyed capital in the hands of individual citizens of this State." R. S. 1881, Sec. 5,345.

This mode of valuation of stock is valid. [Hepburn vs. School Directors, 25 Wall., 48, People vs. Commissioners of Taxes, 94 U.S. R., 415; People vs. Commissioners of Taxes, 67 N. Y., 516. Under this statute "the real estate is valued for taxation, and placed on the duplicate as such. The value of the capital stock would necessarily lude the assessed valuation of all tangible property, including real estate, but it does not follow that the assessment for taxation must be the same as this value. On the contrary, the fair implication is that the valuation of tangible property and real estate otherwise assessed for taxation should be deducted from the total value placed upon the stock, and the remainder should be the basis of assessment of taxation on the shares of stock. " Loftin vs. Citizens' National Bank, 85 ind., 341-347; The People vs. The Commissioners of Taxes, SO New York, 578: Evansville Eank vs. Brit-

ten, 105 U. S. R., 322-324. In assessing bank stock, it is the duty of the offi-cer to deduct from the actual value of each share a sum bearing the same proportion thereto as the assessed value of the real estate of the bank bears to the actual value of all the capital stock. The People vs. Commissioners of Taxes, 69 New York,

DEBUCTION OF INDESTRONESS. Question 4 .- "Is the stockholder entitled to a deduction of indebtedness from his share of

STOCK ?" The shareholder has a right to the same deduction of indebtedness due by him from the valua-tion of his shares of National Bank stock that the law of the State allows to the individual citizen who has moneyed capital otherwise invested. The act of Congress allows no discrimination in favor of such moneyed capital in the hands of the citizen as against National Bank shares. People vs. Weaver 100 U. S. R., 539; Hitls vs. Exchange Bank, 105 U. S. R., 319; Supervisor vs. Sannly, 105 U. S. E., 305; Evansville Bank vs. Britton, 105 U. S. R., 322; Boyer vs. Boyer, 20 Cent. Law Jour., 309, by supreme Court of United

The Supreme Court of Indiana, in the case of Wasson, Treasurer, vs. The First National Bank of Indianspolis, on the 2d of May, 1885, decided that the stockholder in National Banks may deduct from his chares of stock the amount of all of his ust indebte dinces. The shareholder in a National Bank may consequently deduct his indebtedness from his shares of

slock and the credits designated as such by the statute. [R. S. 1881, Secs. 6,312, 6,333, 6,50] In all other cases just indebtedness may be deducted from credits only.

The act of Congress provides for the taxation of the reat estate of the bank as such. [U. S. R. S.,

Sec. 5,219. The State is left free to tax the shares of stock, or real estate. [Loftin vs. City Nat. Bank, 85 Ind., 3:1; People vs. Weaver, 100 U.S. R., 539, 513-4; People vs. Comrs. of Taxes, 80 N. York, 573; 1 Disty on Tax, 379; R. S. 1881, Secs. 6,345, 6,347; The Feople vs. Comrs., 69 N. York, 91.] Our statute has provided for salessing real estate

The stock will be assessed as provided by statute. at its actual value. R. S. 1881, Sec. 6,345, Repburn vs. School Directors, 23 Wall , 48; People vs. Comrs. of Tax. 91 U. S. R , 415; People vs. Comrs. of Tax, 67 N. York, 516.

## such. [R. S. 1881, Sees. 6,345, 6,347, 85 lad.,

In assessing bank stock it is the duty of the offi-cer to deduct from the actual value of each share a sum bearing the same proportion thereto as the assessed value of the real estate of the bank bears to the actual value of all the capital stock. [Tue People vs. Commissioners of Tax. 69 New York, 91: Lottin vs. Citizens' Bank, 85 Ind., 311, 347; The People vs Commissioners, 80 New York, 573 Evansville Bank vs. Britton, 105 U. S. R., 322, 324. the shareholder is taxed on the balance as the vaine of such stock, and it is my opinion that from this residue only of such valuation the indebtedness is deducted. Deduction of indebtedness can not be made from the real estate or its value. No tax-payer can deduct indebtedness from the value of of real estate, and there is no discrimination on this subject by our statute in favor of the individusl citizen of the State as against the shareholder in National Banks. Bespectfully, Francis T. Hond, Attorney General.

# Real Estate Transfers.

The following deeds were recorded Monday, May 4, as reported by Steeg & Bernhamer, ab stract compilers, 12 and 15 Thorpe Block. Tele

Henry D. McNaughton and wife to Thomas B. O'Connell, warranty deed to lot 13 in James H. McKernan's subdivision of outlot 28 in the city of Indi-Daniel Stewart et al. to Theodore Macrich and wife, warranty deed to lot 4 in Folsom & Hanley's subdivision of part of lots 3 and 4 in Johnson's heirs' addition to the city of Indianapolis ....... William B. Traub and wife to Jacob J.

Tranb. warranty deed to lots 15, 16 and 7 in William H. Traub's subdivision to the cit of Indianapolis ...... James H. Ruddell et al. to Sheffield H. Wright, warranty deed to lot 5 in Ruddell & Vincon's Park Place addition to the city of Indianapolis... 200 00 Margaret T. Gray and husband to Mary E. Dittemore, warranty deed to part of lot 2 in block 30 in Drake's addition to the city of Indianapolis .... 1,400.00

John P. Jackeling to John Lass. n. war-ranty deed to lot 56 in John Roset's subdivision of part of outlot 107 in the city of Indianapolis ..... 1,900 00 Charles Magarman, guardian, to George F. Lutz, guardian's deed to part of lot 410 in Fietcher et al.'s subdivision of outlots 94, 95, 96, 97, 98 and the south half of out ot 91 in the city of Indianleorge R Bell et al. to Joseph H. Roberts et al., quit claim deed to part of lot 6 in

Martindale & Co's subdivision in the city of Indianapolis .... The Thames Loan and Trust Company to consid Graves and wife, war deed to lot 25 in Hann & Dawsou's subdivision of lot 24 in Johnson's heirs' addition to the city of Indianapolis ..... 2,000 00

Conveyances, 9: consideration ....... \$ 8,275 00

# Local Courts.

SUPERIOR COURT-GENERAL TERM 839. Hester A. Lewis vs. Lucy B. Barrett. Affirmed. Howe, J. Appeal tagen.

848. Scottish American Morigage Company vs. Patsy Patterson, administrator, et al. Affirmed. Walker. J. Appeal taken. 849. Michael O Connor et al. vs. William Beatty et al. Affirmed. Howe, J. 853. Elizabeth McClain vs. James W.

Hess et al. Affirmed. Taylor, J. Appeal 861. William C. Smeck, guardian, Corne-

Fa E. Little vs. Philip Reichwein. Reversed. Taylor, J., Walker concurring.

CRIMINAL COURT. Hon. Pierce Norton, Judge. State vs. Henrietta and Frederick Buchert. Receiving stolen goods. Finding of guilty. Herrietta fined \$25 and sent to jail for one day; Frederick fined \$50 and sent to jail for ten days. State vs. Michael Ward. Grand larceny.

Acquitted. CIRCUIT COURT. Hon. A. C. Ayres, Judge. Desdemona Howland et al. vs. Charles Mayer et al. To collect notes. On trial by comprising the capital stock of such bank, and the I the Court.

COURT-HOUSE LOCALS.

Mrs. Grove's Suit Transferred From Hamilton County to the Marion Circuit Court-Notes.

The three Superior Courts, Criminal and Circuit Courts, the County Board and Grand Jury are in session.

Charles Love has filed for divorce from Lulu Love, whom he married in May, 1883. He charges adultery for cause. Michael Ward was acquitted of the charge of grand larceny by Judge Norton. He was

accused of the theit of a horse and buggy but it appeared he had only used it to ride in The County Board met yesterday and allowed bills amounting to \$4 950. Among these the bill of T. B Mession for \$2 122 way allowed, that being the amount of the ex-

penses for assessing the township. The town authorities of Southport have closed the bridge in that corporation for the reason that it is unsafe. They yesterday patitioned the County Board to construct a new bridge for them, but the latter declines so

Judge Norton yesterday fined Henrietta Buchert \$25 and sent her to jail for one day, and Frederick, her hosband, was fined \$50 and given ten days. These are the parties who were indicted for receiving stolen goods.

The suit of W. E. Smock, guardian of Cornelia E. Little, vs. Philip Raichwein, for petition, was reversed yesterday in the general term of the Superior Court. This is one of the thirty-five cases brought to recover a third interest in various property formerly belonging to the husband of Mrs. Lettle. Judge Howe had decided for plaintiff, and the appeal resulted in a reversal.

The suit of Emily J. Grove vs. Edgar A. Brown, administrator of the estate of Henry W. Grove, deceased, and others, has been brought on a change of venue from the Hamilton Circuit Court to the Marion Circuit Court. The case was filed last February, and is remarkable in some of its features. The complaint alleges that the plaintiff and Henry W. Grove, deceased, were married in September, 1851. Grove died in December, 1883, and Brown was appointed his administrator. In January. 1863, a suit for divorce was filed in the Hamilton Circuit Court sgainst Henry W. Grove by some one who. of course, made Mrs. Grove the ptaintiff. Afterwards the divorce was granted. Plaintiff charges that this was procured by Henry W. Grove himself, and says she knew nothing of such a case, and at that time ene was sick in bed, and was not able to appear in court at all. She was almost blind, and is now totally blind, and for the greater part the time since the divorce judgment was rendered she has been in the Hamilton County Poor house, and when not there she has been an object of charity among her friends. There is now a suit pending in the Circuit Court of this county to sell the real estate of Henry W. Grove, to which she is made a party, but she alleges that the decree of divorce prevents her from obtaining her rights as widow. There are several parties who are made defendants to the suit, among whom is Sarah J. Grove, whom the complaint alleges "claims some interest which is antagonistic to this plaintiff's rights." Petition is made for the setting aside of the alleged fraudulent divorca and all other proper relief.

Noble Blood! In England it is considered a grand thing to belong to the nobility and to have in your veins what is called "noble blood." But it often bappens that the blood of a nobleman is not as good as that of a vigorous man who takes care of the nobleman's cows and pigs. Truly noble blood is that which is enriched with iron, and circulates in healthy bodies. Rev. W. B. Smith, Grafton, Mass, says: "J used Brown's Iron Bitters for a low state of blood, and derived great benefit."

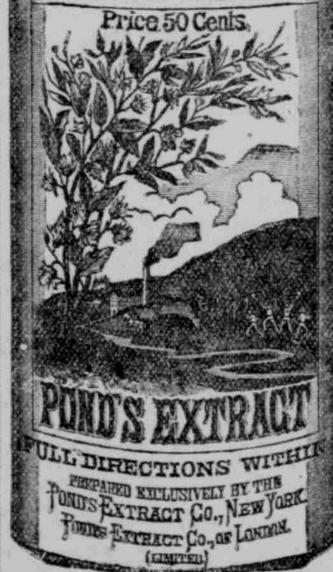
A very nice way to cook mackeral for breakfast is, after freshening it, to boil it for ten minutes, take it out of the water, drain it, remove the back bone, then pour over the fish a gravy made of milk, thickened with flour, and with a lump of butter added. The gravy is just like that which you make for milk toast.

The Duty of State Legislatures. Legislation in every State should regulate the sale and use of the many poisons resorted to by women in their desperation to obtain a beautiful complexion. There exists in Dr. Harter's Iron Tonic every requisite to accomplish the object without injuring health or endangering life.

### IS THE GENUINE! SOLD ONLY IN BOTTLES WITH BUFF WRAPPERS, SEE

THAT STRIP OVER CORK IS UNBROKEN. Our trade-mark around every bottle. In sickness! Every Brop is Worth Its Weight in Gold

Price 50 Cents



It subduce and heals all kinds of inflammation, CATARRH, COLDS, DIARRHEA, RHEUMAT-IEM, NEURALGIA, has cured more cases than anything ever prescribed. DIPHTHERIA, SOEE THROAT; use it promptly, delay is dangerous. FILES, BLIND, BLEKDING OR ITCHING, ULCERS, OLD OR NEW WOUNDS, BRUISES, BURNS, TOOTHACHE, EARACHE, SORE EYES, SCALDS, SPRAINS; the greatest known remedy. SUALDS, SPRAINS: the greatest known remedy.
Controls HEMORRHAGES, FEMALE COMPLAINTS, BLEEDING Nose, Mouth, Stomsch,
Lungs, or from any cause, stopped as by a charm.
It is called the WONDER OF HEALING. USED EX-TRENALLY AND INTERNALLY. We have an avalanche of testimonials. Send for our book [Mailed Free]. It will tell you all about it. IT IS UNSAFE TO USE ANY PREPARATION EXCEPT THE GENUINE WITH OUR DIEBOTIONS. Prices 500,

PORD'S EXTRACT CO.. 76 5th Ave. New York.

FEST YOUR BAKING POWDER TO-DAY

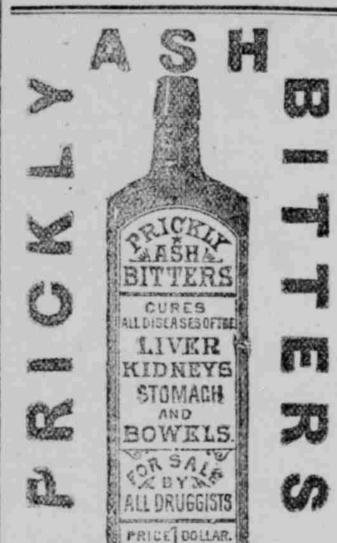
Brands advertised as absolutely pure CONTAIN AMMONIA THE TEST Place a case top down on a bot stove and heated the amove the cover and smell. A chemist will not be required to detect the presence of ammonia.



MUES NOT CONTAIN ARMONIA. HE REALTHFELVESS HAS ME VER STEN GUESTHORES and a million names for a quarter of a century it was

the consumers' reliable test THE TEST OF THE OVER. FRICE BARING POWDER CO. Dr. Price's Special Flavoring Extracts. Br. Price's Lupulin Yeast Gema

For Light, Healthy Bread, The Best Dry Mep FOR SALE BY GROCERS. OSICAGO. ST. LOWIS.



STERRICH SECTION OF THE CURE

Cyapapata, Coneral Bebilitys Saundice, Habitual Constipation, Liver Complaint, Sick Meadacho, Dixenced Kidnoys, Lite., Etc.

Moonmans only the Purest Drugs, arreve Which may be enumerated PRICELY ASE BARE AND BEERLES, MAMBRELL, EUCHU, PENNA, SEN cleanses the system thoroughly, and as a PURIFIER OF THE BLOOM In Unequaled.

alle not an intoxicaling bewarens, and the whe use I'm other by remon mile Consumer

PRICKLY ACH DITTERS OF Sele Preprietors, SY. LOUIS AND HANSAS CHO-

I am a coppersmith by trade, and during a series of years my arms (being bare when at work) have absorbed a wonderful amount of metal poison. Having a scrofulous tendency from my youth, the small particles of copper and brass would get into the sores, and by this process the poison was conveyed into my blood till my whole system became injected. I was treated with the old remedies of mercury and lodide potassium. Salivation followed, my teeth are all loose in my bend, my digestive organs deranged, and I have been helpless in bed for over a year with mercurial rheumatism. My joints were all swoolen, and I lost the use of my arms and legs, and became helpless as an infant.

My sufferings became so intense that it was impossible for me to rest. The doctors advised me to go to the city hospital for treatment. This I could not bear. A friend, who has proved a friend indeed, urged me to try Swift's Specific, believing it would care me. Others discouraged me, but I secured a few bottles, and have now taken two dozen bottles. The first effect of the medicine was to bring the poison to the surface, and I prose out all over in running sores. They soon disap-beared, and my skin cleared off. My knees, which became twice their natural size, have resumed their usual size, and are supple as of yore. My arms and hands are all right again, and can use them without pain. The entire disease has left all parts of the body, save two ulcers on my wrists, which are healing rapidly. I am weak from long confinement, but I have the use of all my limbs. This medicine is bringing me out of the greatest trial of my life, and I can not find words sufficient to express my appreciation of its virtues, and the gratitude I feel that I ever heard

PETER E. LOVE, Augusta, Ga. Jan. 9, 1885.

The drouth in Southwest Georgia last spring dried up the wells, and we were compelled to use water from the creek on the plantation. The result was that all were troubled with chills and fever. I carried with me several bottles of Switt's specific, and as long as I took it I had perfect bealth. As soon as I ceased taking it I, like the rest, was afflicted with chills. When I resumed its use, I was all right again. We have used it in our family as an antidote for malaria poison for two or three years, and have never known it to W. C. FURLOW. fail in a single instance. Susster Co., Ga., Sept. 11, 1884.

Treatise on Blood and Skin Diseases mailed free. THE SWIFT SPECIFIC COMPANY, Drawer S, Atlanta, Ga.

THE MERCANTILE AGENCY,

R. L. SCARLET, | R G. DUN & CO. Proprietor. Manager. No. 6 Blackford Block.

The oldest, the best, the most progressive and the most reliable establishment of the kind in the world, having 103 branch offices fully equipped and in good running order, or three to one more than any other Agency has of actually live offices. For over 42 years we have enjoyed an unsullied reputation for honesty, reliability and fair dealing, and we have unlimited resources for conducting our business successfully. We invite a test of our qualities by the merchants of Iudian-R. G. DUN & CO.

# BUSINESS CARDS.

The firms represented below are the most stounch and reliable in the city, and are entirely worthy of the patronage of Sentinel readers,] A L. BRITTINGHAM,

STEAM DYEING. Cleaning and Repairing. Ladies' Wearing Apparel of all kinds Cleaned and Dyed. Also Lace and Damask Curtains Refinished.

16 North Delaware Street. W. FISHER, M. D.,

PILE SPECIALIST.

95 North Delaware Street. Office Days: Thursday, Friday and Saturday, A POTHECARY AND DRUGGIST.

DR. E. D. PORTER. 99 South Dlinois St. Dr. Dendy's Cherry Cough Cure. Sample free. A ETIFICIAL TEETH

# WITHOUT A PLATE,

At 86% East Washington street. References given to parties wearing them.

BALLARD'S POPULAR

Orders from Churches, Festivals, Parties, Picnics, and Adjoining Towns promptly supplied. Creamery, 102 North Delaware.

ICE CREAM.

Telephome 410. CHARLS P. JACOBS.

SOLICITOR OF PATENTS.

36 North Delaware Street. Terms reasonable. Send for circular. Fifteen years experience.

(HARLES A. NICOLL

# ENGRAVER ON WOOD

\$8% East Market street, opposite Postoffice, Indianapolis, Ind.

THAS, E. SHOVER,

PURE LAKE ICE. Office: No. 174 Fast Market Street,

Telephone 806. Not connected with ice combination companies

DENTIST. J. G. FARSONS, 301/4 West Washington Street, OVER NEWS Office

Indianapolis. E. A. HELEMANN,

### WATCHMAKER.

Clocks, Jewelry and Eyeglasses. Repairing Music Boxes a Specialty. 93 East Market Street.

G. C. FORSINGER,
PRACTICAL ROOFER,
And Manufacturer of black and Asphaltine Varni-hes, Tar, Pitch, Rosin, Roofing and Building Felts. PITCH AND GRAVEL ROOFs Laid and Repaired. Tin, Iron and Shingle Roofs Painted and Repaired. Office-42 South Penn. St. Telephone 417. H. C. STEVENS

NEW WALL PAPER & SHADE HOUSE

64 East Ohio street, Indianapolis. Oil-Cloths, Ruggs and Mats. Special designs in Window Shades and Interior Decorations.

HARNES, SADDLES, ETC. AD HERETH.

71 East Court St. and 86 East Wash. St. H. L. UMSTEAD.

PRESCRIPTION DRUG STORE,

TNDIANAPOLIS

BUSINESS UNIVERSITY. Bryant & Stratton College.

No. 150 Virginia Avenue.

A Live Commercial School. Catalogue Free. When Block, opposite Postoffice.

K ILER BROTHERS.

ADJUSTABLE IRON FENCE POSTS.

Cheap as Cedar Posts. Agents wanted. Send for circular. Office and Factory, 96 South Pennsylvania Streat. 7 ING & HOLMES,

IRON FENCE CRESTING, ETC.

Reliable Agents Wanted. Office and Salesroom-No. 1216 North Delawars St.

EWIS C. GARRICUS, ATTORNEY AT LAW, Thorpe Block, Indianapolis.

Corporation and Insurance Law, State and Federal Courts.

# UMBRELLA

And Parasol Manufacturer, 4634 Virginia Ave. Repairing and Covering Neatly Done.

DOUDER'S CLEAN MEAT MARKETS,

232 East Washington St., 78 North Pennsylvania St., Stalls 1 and 3 East Market House,

SCHEID & COMPANY. FRESH AND SMOKED FISH.

spring Lambs a. specialty.

No. 58 West Maryland Street.

Wholesale and Retail Dealers.

CCHWEICKLE & PRANGE, CARRIAGES AND BUGGIES. Manufacturers of Delivery Wagons and Spring Trucks of all kinds. Repairing promptly attended to. Wagon and Carriage Fainting neatly done,

Satisfaction guaranteed. 424 and 426 East Washington Street, TATELISIT & ADAMS,

SEWER AND GENERAL CONTRACTORS Room 21 Thorpe Block, Indianapolis.

W. S. RAWLS, DENTIST. 5 Claypool Block, opposite Bates House. Special attention given to the preservation of the

natural teeth. Prices reasonable. Ohio and Mississippi, St. Louis...... 8:10 am Vincennes........ 1:00 pm Fast St. Louis..... 8:35 am Mitchell....... 2:47 pm 

RAILWAY TIME TABLE. Went late effect Wednesday, April 12, 1885. TRAINS BUN BY CENTRAL STANDARD TIME.

effersonville, Madison and Indianapolis Southern Ex.d'y 4:10 am Ind. & M. Mail... 9:45 am L. & M. Ex... d'y. 8:15 am Ind. & Chi. Ex... 10:45 am Lou. & M. Mail... 8:50 pm N.Y. & N.Fl. Ex... 7:00 pm Louisy. Ac., d'y. 6:45 pm St. L. & C. F. L... 10:45 pm For tickets and full information call at ticket office Penn. Lines, northeast corner Washington and Illinois streets, or Union Depot Ticket Office.

Vandalia Line. Depart. 7:15 am New York Ex..... \$:50 am N. Y. Limited, ... 8:35 am Mail & Ac.......10:00 am

Day Express, d'y12:00 am Cin. & L. F. L.... 3:35 pm Terre Haute Ac., 4:00 pm New York Ex.... 4:15 pm Pacific Ex., d'y\_10:45 pm N Y. Limited 5:25 pm Ind & S. Bend ex 7:10 am S. Bend & Ind ex. 10.55 am Ind. & S. Bend ex 5; 10 pm 8. Bend & Ind ex. 6;42 pm For tickets and full information call at ticket office Penn. Lines, northeast corner Washington and Illinois streets, or Union Depot Ticket Office.

enati, Indianapone, Lou s Canani. CINCINNATI DIVISION. part-Cincinnati and Florida Fast Line, daily, s. and c. c .... Cin., Rushville and Col. Acc .... Cin. and Louisville Mail, p. c ..... S:45 pm Cincinnati Acc., Gaily ... Arrive-Indianapoilis Acc., daily. .10:55 am Cin, and St. Louis Mail, p. c ... .11:50 atm Indianapolis Acc ... 4:55 pm Chicago and St. Louis Fast Line. daily, s. and c. c ..... .10:65 pm

Depart-Chicago and Eock Island Ex ...... 7:10 are Chicago Mail, p. c ..... Western Express ... ... 5:10 pm Chicago, Peoria and Burlington Fast Line, s., r. c..... Arrive -C. and L. Fast Line, d'y, c. c., s... 8:85 am Lafavette Acc ... .10:55 am Cinn. and Louisville Mail, p. c., 8:30 pm

Cincinnati Acc ... The time via C., I. St. L. and C. and L. E. and W. as follows: Leave Inda'polis 5:00 pm | Ar. India polis 10:40 am Arrive Lafayette 7:25 pm Lv. Lafayette... 8:05 am Arrive Bloom'tn 12:16 am Lv. Bloom'tn 2:55 am For map, time tables, rates of fare, and all information apply at Ticket Office, 186 South Ill-inois street and Union Depot Ticket Office.

Chicago, St. Conis and Pittsburg. (PAN-HANDLE AND PENNSYLVANIA LINE.) Depart. New York, Philadelp's, Washington, Baltimore, Pirtsburg, and

Columbus Express... • 4:10 a.m. •• 11:45 a.m.
Dayton &Columbus Ex •• 11:10 a.m. • 4:35 p.m. Richmond Accommodation ... 4:00 p.m. \*\*\* 9:40 s.m. New York, Philadelp's, Washington, Balti-more, Pittsburg, Columbus & Dayton Ex \* H 4:35 p.m. \*\* 16:10 p.m. N. Y. Limited...... 5.25 p.m. \*8 8:00 a.m.

CHICAGO DIVISION, VIA KOKOMO, Louisville and Chicago . 11:00 p.m. 4:00 a.m. Louisville and Chicago . 11:15 a.m. 3:55 p.m. Fast Express. \*Daily. \*\*Daily except Sunday, a Sleeping Car. For tickets and full information call at ticket

and Illinoisstreets, or Union Depot Ticket Office. Wabash, St. Louis and Pacific Kallway. Det. & Chi. Mail. 7:15am Det. Kr., s...... Tol. Ft. W. &M. Ex 2:15pm Pacific Ex. 11:30am
Det. Ex., d'ys. 7:15pm Det. & Chi. M'l., 8:55pm
Tol. FtW&Detdy 11:00pm Tol. FtW&Detdy, 8:59am
Fortickets and full information call at City
Ticket Office, 29 So. Ill. st. or Union Depot Ticket

Indianapolis and Vincennes. Ml. & Cairo Ex ... 8:15am Vincennes Ac ..... 10:40am Vincennes Ac. ... 4:00pm Ml. & Cairo Ex. .. 6:80pm For tickets and full information call at ticket office Penn. Lines, northeast corner Washington and Illinois streets, or Union Depot Ticket Office. Cincinnati, Hamilton and Indiauapoits.

Cin., Day & Tel... 4:00am Connersy, Acc. ... 8 30am C., D., T. & N. Y. 10:45am Cin., P. & St. L. ...11:50am Connersv. Acc. ... 4:25pm Cin. Acc. .... 5:00pm C., D., T. & N. Y. .. 6:35pm Cin., P. & St. L. ...10:40pm Indiana, Bloomington and Western.

PEOBLA DIVISION, Arrive. Pacific Ex & Mail 7:25am E.&S.Ex.r.r. a dy 3:50am K. &T.F. Liner e 5:07pm Cincin. Spec. r.c.11:05am B&R.I.Ex. d,s,r,c11:10pm Atlantic Ex&M ... 6:80pm EASTERN DIVISION E'nEx.r.c., s 'ld... 4:20am PacificEx.r.c. dly 6:55am For tickets and full information call at the New Ticket Office, No. 138 South Illinois street or at

er; r. c., reclining cars.

Indianapolis, D+catur and Springfield. Mail & Day Ex.... 7:00am Mail & Day Ex....12:00 re Local & Day Ex., 5:30pm Local & Day Ex., 5:15pm Louisville, New Albany and Chicago. (Chicago Short Line Division.) Depart. Arrive

Frankfort Acc ... 5:00pm Indianap'lis M'l. 3:15am

the Union Depot Ticket Office. 8, indicates sleep-

Chicago Ng't E.s. 11:20pm Ind. Ng't Ex. d.s. 5:85am C. & M. City M 1.12:45pm Indianapolis Ac. 10:90am For tickets and information, call at Union Depot and 26 South Illinois street. Indianapolis and St. Louis, Depart.

Day Express rs... 7:10 am N. Y. & B. Ex.... 8:45 am

Paris Express.... 8:50 pm Local Pass ...... 9:50 am

E. & St. L. Ex... 6:25 pm Ind'apolis Ex... 8:00 pm N. Y. & St. L. Exil: 30 pm Day express..... 6:25 pm For tickets and all information call at city office;

No. 2 Bates House Block, Union Depct and Masses chusetts Avenue Depot. Cleveland, Columbus, Chacinnatt and in. dianapolis. N. Y. & Bo. Ex... 4:00 am L. NO & St L Ex 6:40 am D. S. & N. Y. Ex. 10:10 am W. Ft. W. & M Ex. 10:45 am

And. & Mich Ex.11:15 am B. Har. & A. Ex. 2:20 pm W.Ft. W. & M.Ex 5:55 pm B. Ind. & So Ex. 6:00 pm N. Y. & B. Ex. ... 7:15 pm N. Y. & S. L. Ex 11:15 ym REIGHTWOOD DIVISION. 4:00 am..... 2:80 pm 6:40am... 6:15 sm...... 3:30 pm 10:45am. 19:10 am..... 5:55 pm 2:20pm.. ..... 7:15 pm 8:25pm. For all information, rates, maps, time tables, etc., call at the Union Ticket Office, Bates House

corner, Massachusetts Ayenue Depot or at the Union Depot. STATE RAILWAY TIME TABLE.

Evansville and Terre Haute Raliroad. Lve-Indianapolis. 17:15 am ril:55 am sl0:45 pm Terre Haute. 10:40 am 3:00 pm 3:20 am Arr-Evansville... 4:00 pm 7:05 pm 7:10 am Lve-Evansville... 16:05 am °P10:30 am \*8 8:15 pm Arr-Terre Haute. 10:00 am 2:17 pm 11:59 pm Indianapolis. 3:30 pm 4:40 pm 3:50 am \* Daily. | Daily except Sunday. P Parlor car.

Evansville and Terre Haute Railroad. [Vis I. and St. L. Railway.] Lve-Indianapolis. +7:10 am
Terre Haute., 10:40 am P \$:00 pm 8 3:20 am Arr-Evansville .... 4:00 pm 7:05 pm 7:10 am Lve-Evansville.... 16:05 am °P10:30 am °8 8:15 pm Arr-Terre Haute., 10:00 am P 2:17 pm s 11:59 pm Indianapolis. 8:15 pm 6:25 pm 8:45 am . Daily. † Daily except Sunday. P Parlor car

s Riceping car. Kei Eiver. LEAVE-EAST. ARRIVS. Logansport .... 7:30 pm 7:00 am 7:10 pm 1:00 pm Denver L. P. & C. Crossing. 9:00 pm 7:58 am 6:28 pm 11;88 am Columbia City 11:31 pm 9:45 am 4:48 pm 9:12 am Auburn June. 1:12 pm 10:50 pm 3:25 pm 7:25 am ARRIVE. LEAVE. Butler ...... 2:00 am 11:30 am 2:45 pm 6:30 am Logansport, Crawfordsville and South-

western-Vandalia Line. SOUTH. a. m. p. m. a. m. p. m. 7:00 8:00 dep......Logansport.....ar 11:30 9:20 8:55 4:55 dep. Colf'x via 1. C.& L.ar 8:40 6:50 0:40 6:35 ar.... Indianapolis... dep 7:00 5:20 9:52 5:45 ar.... Crawfordsville... dep 8:44 8:18 2:05 8:00 ar..... Terre Haute.....dep 6:40 4:08

Fort Wayne, Cincinnati and Louisville. (Leave Indianapolis via Bee Line.) SOUTHWARD. NORTHWARD.

p. m. 11:15 6:00 pm Ar, Ind'napolis Lv. 4:00 10:10 am 9:28 3:57 pm ... Muncie... 6:00 1:15 pm 7:41 12:58 pm ... Hartford... 6:37 2:00 pm 6:50 12:03 pm ... Bluffton... 7:80 2:58 pm 6:50 12:03 pm " 5:50 11:00 am Lv. Fort Wayne Ar 8:30 4:00 pm Direct connection at Fort Wayne with L. B. and M. S. trains for all points north and east.

Cincinnati, Wabash and Michigan, via nee Ind & Gr R Ex ... 4:16 am | Wab & Ind Ex .... 11:05 am Mich & So B Ex. 11:00 am Cin & Ind Ex. ... 2:80 pm Wabash Ex. .... 6:10 pm Ind & St L Ex. ... 11:10 pm Wabash Eailway. From Lafayette Junction, connecting with L. O. and L.

Express, west... Express, exet ...... 2:40 am | 8:05 am | 4:00 per